

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF <u>FOREST CITY</u>, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16209500200000</div> <div>City Clerk</div> <div>P.O. Box 346</div> <div>Forest City, IA 50436-0346</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,926,282		1,926,282	1,871,399
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,926,282		1,926,282	1,871,399
Delinquent property taxes		0		0	
TIF revenues		511,596		511,596	573,583
Other city taxes		418,410	0	418,410	373,020
Licenses and permits		7,311	0	7,311	6,795
Use of money and property		38,138	0	38,138	55,000
Intergovernmental		698,598	0	698,598	1,812,000
Charges for fees and service		619,392	7,250,040	7,869,432	7,985,417
Special assessments		114,279	0	114,279	105,000
Miscellaneous		168,855	0	168,855	706,156
Other financing sources		1,693,500	0	1,693,500	1,643,500
Total revenues and other sources		6,196,361	7,250,040	13,446,401	15,131,870
Expenditures and Other Financing Uses					
Public safety		1,226,621	0	1,226,621	1,644,025
Public works		1,369,665	0	1,369,665	2,528,415
Health and social services		14,644	0	14,644	17,500
Culture and recreation		663,486	0	663,486	708,305
Community and economic development		702,579	0	702,579	762,583
General government		247,103	0	247,103	272,755
Debt service		628,876	0	628,876	628,877
Capital projects		0	0	0	75,000
Total governmental activities expenditures		4,852,974	0	4,852,974	6,637,460
Business type activities		0	6,836,442	6,836,442	7,599,133
Total ALL expenditures		4,852,974	6,836,442	11,689,416	14,236,593
Other financing uses, including transfers out		1,315,000	378,500	1,693,500	1,643,500
Total ALL expenditures/And other financing uses		6,167,974	7,214,942	13,382,916	15,880,093
Excess revenues and other sources over (Under) Expenditures/And other financing uses		28,387	35,098	63,485	-748,223
Beginning fund balance July 1, 2012		1,698,411	7,115,934	8,814,345	7,797,026
Ending fund balance June 30, 2013		1,726,798	7,151,032	8,877,830	7,048,803
Note - These balances do not include \$ 44,536 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ 149,469 held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 3,320,000	Other long-term debt		\$ 99,817
Revenue debt		\$ 3,635,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 10,014,139
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Paul D. Boock, City Clerk		Telephone →	Area Code 641	Number 585-3574	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF FOREST CITY			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	970,232	529,856		426,194			1,926,282			1,926,282	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	970,232	529,856		426,194	0	0	1,926,282		T01	1,926,282	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	970,232	529,856		426,194	0	0	1,926,282			1,926,282	6
7	TIF revenues			511,596				511,596		T01	511,596	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax		42,149					42,149		T19	42,149	13
14	Other local option taxes		376,261					376,261		T09	376,261	14
15	TOTAL OTHER CITY TAXES	0	418,410	0	0	0	0	418,410	0		418,410	15
16	Section B - LICENSES AND PERMITS	7,311						7,311		T29	7,311	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	12,782						12,782		U20	12,782	18
19	Rents and royalties	6,365						6,365		U40	6,365	19
20	Other miscellaneous use of money and property	18,991						18,991		U20	18,991	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	38,138	0	0	0	0	0	38,138	0		38,138	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	137,585						137,585		B89	137,585	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	137,585	0	0	0	0	0	137,585	0		137,585	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF FOREST CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		397,524					397,524		C46	397,524	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation	5,977						5,977		C89	5,977	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	5,977	397,524	0	0	0	0	403,501	0		403,501	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	17,000						17,000		D89	17,000	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	64,512						64,512		D89	64,512	66
67	Paramedics	70,000						70,000		D89	70,000	67
68	Airport	6,000						6,000			6,000	68
69								0			0	69
70	Total local grants and reimbursements	157,512	0	0	0	0	0	157,512	0		157,512	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	301,074	397,524	0	0	0	0	698,598	0		698,598	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	425,889	A91	425,889	73
74	Sewer							0	612,380	A8Ø	612,380	74
75	Electric							0	6,072,774	A92	6,072,774	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	406,947						406,947		A81	406,947	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF FOREST CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	6,400						6,400		A94	6,400	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water						139,443	139,443	138,997	A80	278,440	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	1,200						1,200		A03	1,200	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	64,816						64,816		A61	64,816	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	586						586			586	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	479,949	0	0	0	0	139,443	619,392	7,250,040		7,869,432	104
105												105
106	Section F - SPECIAL ASSESSMENTS				114,279			114,279		U01	114,279	106
107	Section G - MISCELLANEOUS											107
108	Contributions	67,800						67,800		U99	67,800	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	5,701						5,701		U11	5,701	110
111	Fines	17,227						17,227		U30	17,227	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	9,392						9,392			9,392	113
114	Insurance Proceeds	5,400						5,400			5,400	114
115	Business Loan Repayments	18,991		14,849				33,840			33,840	115
116	Refunds	6,928		160				7,088			7,088	116
117	Reimbursements	22,407						22,407			22,407	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	153,846	0	15,009	0	0	0	168,855	0		168,855	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF FOREST CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,950,550	1,345,790	526,605	540,473	0	139,443	4,502,861	7,250,040		11,752,901	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	1,678,500			15,000			1,693,500			1,693,500	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,678,500	0	0	15,000	0	0	1,693,500	0		1,693,500	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,629,050	1,345,790	526,605	555,473	0	139,443	6,196,361	7,250,040		13,446,401	132
133												133
134	Beginning fund balance July 1, 2012	1,487,087	281,070	-328,608	214,443	44,419	0	1,698,411	7,115,934		8,814,345	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	5,116,137	1,626,860	197,997	769,916	44,419	139,443	7,894,772	14,365,974		22,260,746	136
137												137
138												138
139												139
140												140
141												141
142												142
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158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF FOREST CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	765,701						765,701		E62	765,701	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	91,565						91,565		E24	91,565	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	286,836						286,836		E32	286,836	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	81,818						81,818		E66	81,818	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	701						701		E89	701	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,226,621	0	0	0	0	0	1,226,621			1,226,621	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF FOREST CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	668,510						668,510		E44	668,510	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation	7,316						7,316		E44	7,316	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	40,773						40,773		E44	40,773	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	225,299						225,299		E01	225,299	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	398,858						398,858		E81	398,858	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	28,909						28,909		E89	28,909	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,369,665	0	0	0	0	0	1,369,665			1,369,665	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF FOREST CITY			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	14,644						14,644		E32	14,644	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	14,644	0	0	0	0	0	14,644			14,644	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF FOREST CITY			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	145,952						145,952		E52	145,952	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	2,000						2,000		E61	2,000	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	192,698						192,698		E61	192,698	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	237,600				15,332		252,932		E61	252,932	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	48,664						48,664		E03	48,664	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	21,240						21,240		E61	21,240	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	648,154	0	0	0	15,332	0	663,486			663,486	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	10,370						10,370		E89	10,370	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	112,872	35,469	541,968				690,309		E89	690,309	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	1,900						1,900		E50	1,900	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	125,142	35,469	541,968	0	0	0	702,579			702,579	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF FOREST CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	121,850						121,850		E29	121,850	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	105,002						105,002		E23	105,002	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,920						1,920		E89	1,920	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	18,331						18,331		E31	18,331	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	247,103	0	0	0	0	0	247,103			247,103	176
177	Section G — DEBT SERVICE				628,876			628,876			628,876	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	628,876	0	0	628,876			628,876	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,631,329	35,469	541,968	628,876	15,332	0	4,852,974			4,852,974	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF FOREST CITY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								373,889	E91	373,889	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,402,858	E80	1,402,858	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment								4,959,468	G92	4,959,468	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment								100,227	G80	100,227	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF FOREST CITY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								6,836,442		6,836,442	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,631,329	35,469	541,968	628,876	15,332	0	4,852,974	6,836,442		11,689,416	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	50,000	1,265,000					1,315,000	378,500		1,693,500	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	50,000	1,265,000	0	0	0	0	1,315,000	378,500		1,693,500	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,681,329	1,300,469	541,968	628,876	15,332	0	6,167,974	7,214,942		13,382,916	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								7,151,032		7,151,032	269
270	Total ending fund balance June 30, 2013	1,434,808	326,391	-343,971	141,040	29,087	139,443	1,726,798	7,151,032		8,877,830	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,116,137	1,626,860	197,997	769,916	44,419	139,443	7,894,772	14,365,974		22,260,746	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF FOREST CITY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	2,194,775	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 790,000	29U	39U 85,000	49U	49U	49U 705,000	49U	I89 30,070
3. Electric utility	19U 2,565,000	29U	39U 150,000	49U	49U	49U 2,415,000		I92 115,938
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. Storm Water Revenue	19U 575,000	29U	39U 60,000	49U	49U	49U 515,000	49U	I89 24,078
11. Capital Leases	19U 44,737	29U	39U	49U	49U	49U	49U 19,817	I89 2,220
12. Essential Corp. Pur.	19U 3,805,000	29U	39U 485,000	49U 3,320,000	49U	49U	49U	I89 142,376
13. Contract Payable	19U 90,000	29U	39U 10,000	49U	49U	49U	49U 80,000	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	7,869,737	0	790,000	3,320,000	0	3,635,000	99,817	314,682

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	200,282,778	x .05 = \$	10,014,139

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	W01	W31	W61			
	\$	\$		9,071,835	9,071,835	

REMARKS

V98